App F IX-4

Previous References

1945-46 Mun( )

File No. 2 - 45

Serial Nos 28, 29

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos No 0

Part B for March 46.

SUBJECT

Irregularities in the accounts of the Chamaraja-nagar town municipality

L. 8-939-41 Q. S. 3. 46

To

The Inspector of
Director of Public
Health
Comptroller
for

Approval of action taken by
D. Inspector of

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE 1879/L

Comptroller's Office, Bangalore

No 72/CLAD

Dated the 6 7th September *194* 4

GEN & REV C
- 9 SEP 1944
L S G E

The Secretary
to the Government of His Highness
the Maharaja of Mysore, LAW DEPARTMENT.
B A N G A L O R E.

Re: Very serious irregularities in respect of the Receipt Books made use of at the Chamarajanagar Town Municipality.

Sir,

In enclosing herein a special note of the Assistant Comptroller, Mysore Local Audit Circle, regarding the above, I have the honour to state that the Deputy Commissioner, Mysore District, may be kindly requested to make an immediate enquiry in the matter brought to light and report the result thereof.

I have the honour to be,
Sir,
Your most obedient servant,

M Shamanna

COMPTROLLER.

6/9/44

1) A draft letter is submitted to the D.C. Supreme Court

2)

2834
H-9-64

3)

OFFICE OF THE MINISTER
FOR L S G & P H
Date 12.9.64
No 2000

4)

5)

1879.

6). Has the draft been typed for Dr. Ambedkar's signature?

7/ [illegible]

To,

The D C Mylapore

L 3066 dt. 9/10/44

calls for a report by the end of Oct, 1944.

Secy B Edn
17/11/44

W a 9/10

8/ Submit with a draft D.O. reminder [illegible]

[illegible]

TYPED

CTD & CTT.

10/ [illegible]

11/ Draft reminder is submitted.
17/6.

12/ [illegible]

General and Revenue Secretariat | File No. | of 194 . | [App. F. III-2

re Irregularities found in the accounts of the Channarajapatna Taluq

Serial No

From the D.C. Hyderabad

No. D3-C. 582/Cell-B 27-4

Furnishes a report in the matter

13) Subject

The comptroller has brought to the notice of Govt certain irregularities as noticed by the Asst comptroller, Hyderabad circle, in the accounts in respect of the Receipts & Disbursements of the Channarajapatna Taluq

14) The D.C. Hyderabad submits a detailed report, as called for from this office in the matter. As seen from the report, an enquiry was held by the S.D.O, Nanjangud and the officials who were responsible for the commission of the irregularities have also been found out. The following are the officials who are mainly responsible, (as resulted by the D.C.:—

1) Mr Puttaramiah — the Sanitary Inspector — (His explanation

Ex report pg B

NOTE—Contn Sheet

(6)

File No.: of 194 . | General and Revenue Secretariat

Serial No.

is furnished vide f.g W)

2) Head clerk of the office one Somanna — his explanation X (f.g)

3) Ramegowda Ananthanarayana — (His explanation f.g C)

4) other Ramegowda one Narasimhaiah — his explanation f.g D

5)

15) The D.C. results that the explanation furnished by each official before the S.D.O is not convincing and that as the amount involved is small, he had awarded the following punishments to those officials :—

1) subject to the approval of the D.P.H, the Sanitary inspector has been reduced by Rs 5/- for a period of 6 months for temporary misappropriation of Rs 4 and odd Lachey. A

2) Head clerk Somanna is reduced by Rs 5/- for a period of six months for his gross neglect of duty; he will be transferred & his work will be watched.

1879 [2584/L] Irregularities in the accounts of the Ramanagaram taluk

General and Revenue Secretariat | File No. | of 194 . | [App. F. III-2

Serial No

3) Sri Rathnarayana & Narasimha (Name(s)) are fined ~~Rs 6~~ Rs 5/- each for the mistakes they committed. They will be transferred to some malnad places.

16) The D.C's report is submitted for perusal and orders with reference to para 384 supra (The receipt was referred to by the D.C in para 31/10 above the file — Pgs 1st, 4th, 7)

17) On the report made by the Comptroller, a report was called for from the D.C. Mysore Dist in Oct 1944.

18) The S.D.O. Ramanagaram submitted his detailed report on 7.11.44

19) The D.C. Mysore District has forwarded the report to the Govt on 27.9.45 almost about 11 months after it was called for from the Govt.

20) But for the fact that the Local Audit staff found out these misappropriations they would not have come to light at all. Having regard to the nature of offences committed by the officers, the punishments meted out do not

NOTE—Contn Sheet

seem to be adequate. They should all be transferred for the visits to some other places.

2-1) The D.C's report itself discloses that the misappropriation was the result of the want of watch over the subordinates. It seems as if the four officials formed a ring to watch the work of the collectors made by them. Both the ministerial (Head Clerk) & the Executive (Sanitary Inspectors & the other staff) seem to have collaborated in their nefarious activities - after all for very small amounts. Having regard to the serious nature of the offences, the question of adequate punishment is left for further orders.

2-2) In the meanwhile, to file my present to the Comptroller for further remarks on the report of the D.C. Mysore in the matter. Formally

Yours sincerely
9.11.45

2-3) After the remarks of the Comptroller are received, orders on point A may be taken up.

Yours
10/11/45

25 Put up letter for 10/11/45

May be done
Yours
10/11/45

ADDITIONAL SECRETARY
No 2[illegible]
Date 1.11
GOVERNMENT OF MYSORE

2348/L irregularities in the accounts of the Chamarajanagar Taluk

General and Revenue Secretariat 4399/L File No. of 194'. [App. F. III-2

Serial No

W) submits with a d/c letter to the comptroller.
ma 14/11/45 Q) Issue as mee
14/11/45

TYPING SE... 15 NOV. 1945

To
the comptroller
L 3874 & 19-11-45
calls for his d/memo

Sent Rem 20/11

From the Comptroller
No 1-8-9/c-h A-D & 18-12-45
furnishes his d/memo in the matter.

V) the comptroller also concurs with the recommendation of the D.C Thyamet in regard to the punishment ~~given to the officials~~ inflicted on the officials who are involved in the irregularities of accounts in the Chamarajanagar Taluk

Q) submits for perusal and orders with reference to paras 23 & 24 supra (the receipt books are also submitted)
ma 1/12/46

NOTE—Contn Sheet

4399/

File No. I of 194 . | General and Revenue Secretariat

Serial No

1) The Comptroller agrees with the recommendation of the Deputy Comr. Nyasa District in regard to the several points mentioned in the report & in the matter of the punishment awarded by D.C. to the Revenue officials who are involved in this affair. The punishment meted out to each of them is stated at para 15 A supra (vide also para 6 of the P.V.D. It may perhaps be accepted and the matter dropped as recommended by the D.C. Nyasa dist.

2) Refer. para 23 supra

Revenue 4/2/46

S.J.47 4/2

The action taken by the DC to punish officials & agreed to by the Comptroller, may perhaps be approved, in the circumstances reported.

Minister for Agr) 4/2/46

13/2/46

13/2

13/2/46

OFFICE OF THE MINISTER FOR AGRICULTURE
FEB 5 1946
No 4407

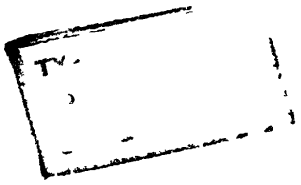
4399/L

9

submitted with a draft G.O.

M a 21/2/46.

Issued 21/2/46



To,

The D.C Tuticorin &
The Controller
The D P H.

Lr 9839-41 & 5/3/46.

Approves of the proposal

3 M a 22/3.

CHAMARAJANAGAR TOWN MUNICIPALITY.

During the examination of the miscellaneous receipt Books Nos.7510 and 7511, the following omissions and other grave irregularities are noticed:-

1. The receipt books were issued to one Ananthanarayana, Octroi Peon, (Acting as Octroi Manegar for a short period from 7-12-43 to end of February 1944), on 19-1-1944 and 23-1-1944 respectively. These Books were used for the collection of ground rent of petty stalls near the Circus tent.

2. The receipts from the Book No.7510 have been issued by Ananthanarayana and also by the Municipal Head Clerk and the II Clerk and those of Book No. 7511 have been issued by Ananthanarayana and the Sanitary Inspector, Mr. K.G.Puttaramiah.

3. The Books have been mishandled as is clear from the following observations.-

(a) Book No.2/7510.- Carbon copies of receipt Nos.17 and 21 dated 20-1-44 have been retained instead of the original foils - This deviations from the prescribed procedure is, however, a small matter, which is not pursued further.

(b) The collections pertaining to this Book, relate to 4 days from 19-1-1944 to 22-1-1944. The total amount collected on the several dates works up to Rs.10-15-0 as noted below.-

Rt.Nos. 1 to 12/19-1-1944	Rs.5- 2- 0
13 to 25/20-1-1944	3- 0- 0
26 to 39/21-1-1944	1-12- 0
40 to 50/22-1-1944	1- 1- 0
Total	10-15- 0

(c) There is a credit entry in the General Cash Book on 24-1-1944 for Rs.20-12-0, representing the collection of ground rent of temporary stalls near the circus tent from 11-1-44 to 23-1-1944. No receipt counter-foils were available for collections made from 11-1-44 to end of 18-1-44, and also on 23-1-1944. In the absence of receipts it cannot be stated if the difference of Rs.9-13-0 was the amount actually collected. While the collections on 4 days (19 to 22nd) was as much as Rs.10-15-Ø, it is inconceivable that the amount collected on the remaining 9 days could be Rs.9-13-0 only. It is not understood why receipts were not issued for amounts collected during the 9 days.

4. That there has been a gross misuse of the receipt books is further clear from the following remarks pertaining to the other Receipts book (Book No.7511).

(a) Rt.Nos.1 to 8, both foil and counterfoil are left blank and intact, the reasons for which are not recorded. Evidently receipts were not issued as and when moneys were collected.but sometime or even days later. The Acting Manager intended to fill in these foils later noting whatever amounts he thought fit to remit but appears to have lost sight of the matter.

(b) Rt Nos.9 and 10 are issued for 0-1-0 each without date.
(c) Rt.No.11 is issued for 0-1-0 without date and signature.
(d) Rt.No.12 issued for 0-4-0 without date.
(e) Rt.Nos.13 to 16 and 18, 20 and 21 are each issued for 0-1-0 without noting the particulars of tax and without date and signature.

Rt.No.17 is not dated.

(f) Rt.No.19 is assued to one Siddappa for Hotel without date, signature and also the amount for which the receipt is issued is not stated.

(g) Rt.No.33 was issued for Rs.2/- without date. The credit of Rs.2/- in the cash book on 17-4-1944 may perhaps relate to the amount of this receipt.

(h) Rt.Nos.34 and 35 were issued on 27-4-44 and Rt.No.36 on 9-5-44

for a total sum of Rs.4/- but the credit of the amount is not traceable in the General Cash Book or the Remittance Register.

(i) Rt.No.37 commenced with Mr. but left without being completed.

(j) The receipts from 38 to 50 are blank and unused. Why they are kept without being made use of subsequent to 9-5-44 requires ~~to be made use of subsequent to 9-5-44 requires~~ to be made clear.

The above disclose serious irregularities indicating the existence of malpractice on the part of the Manager. It leads to the inevitable conclusion that much larger amounts might have been collected and misappropriated. Even the small sums noted in the receipts have not been brought to account. There has been no check exercised in the Municipal Office which accounts for these serious irregularities not having been brought to light till they were noticed during audit when after repeated requisitions, the receipt books could be secured. Such irregularities could not be perpetrated without the active ~~connivance~~ of the office Clerk who is required to check the collections with reference to receipts issued from day to day in accordance with Rule 324, Municipal Account Manual

The matter being of a serious and urgent nature calls for an immediate enquiry.

5. In this connection it may not be out of place to observe that the stock of receipt books 28B, 20, 16B having been completely exhausted, manuscript receipt books were made use of during the latter part of 1943-44 for the recovery of the several items of Municipal Revenue. It is not unlikely that some manuscript books might have been misused and the moneys collected misappropriated as no stock account is kept showing the number of manuscript books prepared and used.

6 One Javalipatti for Rs.151-2-3 for cloth imported by a local merchant Mr.A.Srinivasa Jettappa on 2-6-44 was also found kept in the Receipt Book No 7511. The recovery of Octroi on this Javalipatti viz., Rs.2-6-0 was not traceable,. On the omission having been pointed out in audit, a receipt was immediately passed and the amount of Rs.2-6-0 remitted to the Treasury, as if the amount was credited only on that date. It is crystal clear that the Octroi had been collected when the cloth was imported and misappropriated without issuing a receipt.

Sd/- M.Narayana Rao,
Asst. Comptroller.
Mysore Local Audit Circle.

"COPY"

M Shamanna
Comptroller
6/7/44

G R S App. F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

No L 3088 dt 9-10-44

To,

The D C Tyhurst.

Sir,

I am forwarding herewith a copy of letter No 72/CLAD, dt 7/9/44 received from the Comptroller together with a copy of enclosure received with it, as regards the irregularities noticed by the Asst. comptroller Tyhur circle wh also and Tyhur circle, in respect of the Receipts books in the Chamarajanagar Taluk, I am directed to request you to furnish explanations & submit a detailed report in the matter by the end of this month.

P W-D

fg A

WD 03697—GPB—30,000—2 2 46

I have the
honour to be
Sir,
Your most obedient
servant

17

No.D3.C. 582/44-45

Office of the Deputy Commissioner
Mysore District
Mysore Dated, September 27th 1945

From

C.N.H. Ranajodha Singh, Esq., B.A.,
Deputy Commissioner,
Mysore Distridt.

To

J.B. Mallaradhya, Esq., M.A.,
Additional Secretary to Government
of His Highness the Maharaja of Mysore,
Bangalore.

Sir,

Subject:- Special note of the Assistant Comptroller on the Audit of the Accounts of the Chamarajanagar Town Municipality, bringing to light certain serious irregularities and omissions.

With reference to Law Secretary's letter No.L.3088 dated the 9th October 1944 forwarding a copy of the above for report, I have the honour to state that the Sub Division Officer, Nanjangud was asked to conduct an enquiry personally and submit a detailed report. The officer who held the enquiry has submitted his report No.T.C.14/44-45 dated 7-11-44 which is herewith sent in original for perusal. When I visited Chamarajanagar on 5-3-45 I also enquired on salient points.

2 The collections made were from persons who opened stalls near a Circus show in the Municipal limits, between 11-1-1944 and 24-1-1944. The receipt book used for the issue of receipts was Book No. 2/7510. For 4 days from 19-1-44 to 22-1-44 receipts have been issued for a total sum of Rs. 10-15-0. No receipts have evidently been issued for the collections ~~staff as the~~ made from 11-1-44 to 19-1-44 i.e., for 9 days but a sum of Rs. 9-13-0 has been produced by the collection staff as the collections made during this period. The first eight pages are left unused out of Book No. 7511. From the enquiries made it is found that Sanitory Inspector Puttaramiah, Head Clerk Somanna, Clerk Basavanna and Acting Manegar Ananthanarayana are responsible for these irregularities in one way or the other. I agree with the Assistant Comptroller in the view that certain amounts might have been collected during the period of 4 days for which no receipt counterfoils are forth-coming, and misappropriated. But in the absence of counterfoils and any other kind of evider it is not possible to fix the exact amount of the money not brought to account. After all it may be a few rupees. It was therefore not possible to recover any unascertained amount from these officials. They however deserved some punishment for the malpractices.

3 Then comes the serios irregularity committed by Sanitory Inspector Puttaramaih. A sum of Rs. 4/- was collected under vouchers Nos. 34, 35 and 36 of Book No.7511 on 27-4-44 and 3-5-44 and this amount was credited to Municipal funds by the said official only on 14-8-1944 and this was done only after the Auditor discovered the irregularity and pointed it out to the officials concerned. Puttaramiah admits in his explanation that he had this amount with him till 14-8-44, but forgot to credit the same amidst his multifarious duties. This explanation is hardly convincing. He is a responsible executive official and it was in consideration of his status that the President had entrusted him with the duty of collection and supervision of collection work. This supervisor has instead of checking the malpractices, begun to practise them himself. He deserves punishment.

4 Another important irregularity pointed out by the Assistant Comptroller is in respect of the collection of Octroi on cloth amounting to Rs. 2-6-0 from Mr. Srinivasa Jetty. The cloth produced by this merchant was sealed on 2-6-44 without collecting the octroi therefor on this date. The Javali Patti pertaining to this item was found by the auditor kept in Receipt Book No.7511. The Octroi staff collected the Octroi of Rs. 2-6-0 on 26-7-44 according to the receipt. One Narasimhiah who was the Octroi Manegar has passed a receipt for this sum. The explanation of the octroi staff is that as the invoice was not produced on 2-6-44 the amount was not collected on that date. Srinivasa

A Srinivasa Jetty who was examined by the Sub Division Officer, has stated that he paid the amount only on the date on which the receipt was given to him. Hence there is no case of misappropriation of cash, but there is the irregularity of sealing the goods before collecting the octroi. The conduct of the Octroi staff is reprehensible.

I have found that the clerical staff of the Municipal Office has grossly neglected their duty. The Head Clerk Somanna whose duty it was to check the receipt books and other accounts has not done anything. He admits that he was maintaing the General Cash Book. He should have checked the Receipt books etc., at least at the time of posting the items of collections into the General Cash Book. He has winked at every irregularity and has allowed them to go on unchecked till it was found out by the Audit Staff. If he had realised his responsibilities and had acted faithfully, all the irregularites could have been avoided. His conduct deserves severe notice.

b I have perused the explanations offered by the officials before the Sub Division Officer, carefully. They are not convincing. As this is the first time that such irregularities on their part have come to notice and that as the amounts involved are small, I have awarded the following punishments to these ~~fellw~~ officials.

(a) Subject to the approval of the Director of Public Health, the Sanitary Inspector Puttaramiah has been reduced by Rs. 5/- for a period of 6 months for temporary misappropriation of Rs. 4/- and other laches.

(b) Head Clerk Somanna is redueced by Rs. 5/- for a period of 6 months for his gross neglect of duty and other irregularities. He will be transferred from Chamarajanagar and his work will be watched.

m (c) Ananthanarayana and Narasimhiah are fined Rs. 5/- each for the mistakes they have committed when they acted as Octroi Manegar. They will also be transferred out of the taluk to some malnad place.

The explanations of the officials with regard to other points may be accepted as recommended by the Sub Division Officer in his detailed report and the matter dropped.

7 The Amildar-President should have assigned duties to the several officials of the Municipal Establishment by a written order. He should have occasionally checked the receipt books and cash Registers in order to safeguard the interests of the Municipality. The Amildar-President explained to me in person that he could not check the receipt books etc. amidst his multifarious duties. It is a fact that he had to devote his attention mostly to food and other important items of work. The Vice-President who had to look into these details has not discharged his duties conscientiously. But he is not in office now after the fresh elections. I have issued suitable instructions to the official-Preside to be more careful so as not to allow such irregularities again.

8 The entire file of records and two receipt bokks (No.7510 and 7511) are sent herewith for reference and kind return.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner
Mysore District

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

No L/3874/15
WR

19/11/44

To,

The Comptroller to Govt

Sir,

With reference to your letter No. 72/CLAD dt 7-9-44 re the irregularities noticed in the accounts of the Chamarajanagar Taluk, I am directed to forward herewith a copy of letter No D3-C. 582/44 dt 27-9-45 received from the D.C. Nyanza at in the matter and to request you to furnish your remarks on the report received from the S D O. Nanjangud (contained in the records enclosed herewith) and on

WD 0565—GPB—22 500—8 11 38

16

disciplinary action for those
to be taken by the D.C
Officials responsible for the
irregularities in this respect
re-recruitment of many kinds of the
returned with the staff
this many kinds the heads as
immediate

Thanks etc
Yours
14/4/49
Rev Secy

GOVERNMENT OF H HIGHNESS THE MAHARAJA OF MYSORE

RL2-45-256

Comptroller's Office, Bangalore

No. 189/J.L.A.D.

Dated the 18th December 1945

To

The Secretary to Government,
Revenue Department,
Bangalore.

Sir,

Re the mishandling of Receipt Book No.7510 and 7511 of the Chamarajanagar Municipality.

Adverting to your letter No.L.3874 dated 19th November 1945 on the above subject, I have the honour to state that the Deputy Commissioner, Mysore District, has taken suitable disciplinary action in the matter, as Administrative Authority which could be seen from the copy of his letter No.D3-C.582/44-45 dated 27th September 1945. I concur with the recommendation of the Deputy Commissioner which may be kindly approved. The enclosures received with the above reference are herewith returned.

I have the honour to be,
Sir,
Your most obedient servant,

COMPTROLLER

CR.

G R S App F VI—G 2]

SUBJECT

4 copies

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194* .

Date of issue 5. 3. 46 194

Signed by H. C. R Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

Section M

File No 2- [illegible]

Serial No 29

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— correspondence ending with letter no 03 C. 582/6 dt 27-9-45 from the D C, Mysore on framing a report on the irregularities committed in respect of the ~~Receipt~~ Book Nos 7510, 7511 ~~Order thereon No~~ issue of receipts in Receipt Books no 7510 and 7511 in the Chamarajanagar Town Municipality and stating that, after making an enquiry in the matter, he has

awarded punishment to the marginally noted officials who are held responsible for the irregularities committed in this behalf, as specified against each

x Typed - please see below

— of correspondence ending with letter no. 189/c.L.A.D. dt 18-12-45 from the controller to prot on the subject

order no. 28939/41 D/5.3.46

— the action taken by the D.C. Tyrhee dt. in awarding the punishments to the officials, as above, as approved

List of Enclosures

for

J Ramsay

To,

The D.C. Tyrhee dt. with records returned, the Receipt Books nos 75/04 76

The D P H

The controller

Copied by

Examined by

1. subject to the approval of the Director of public Health, the Sanitary Inspector

(Please see next page

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

Mr. Puttaramaiah has been ~~reduced~~ reduced by Rs 5/- for a period of six months for temporary misappropriation of Rs 4/- and other laches.

2) Head clerk Somanna is reduced by Rs 5/- for a period of six months for his gross neglect of duty and other irregularities; he will be transferred from Channagiranagar and his work will be watched.

3) Ananthanarayana and Narasimhaiah are fined Rs 5/- each for the mistakes they committed when they acted as ~~octroi~~ Octroi Munshis. They will also be transferred out of the Taluk to some other malnad place

WD 0565—GPB—22 500—8 11 38

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

R E A D:-

Correspondence ending with letter No.DC.C.582/44 dated 27th September 1945 from the Deputy Commissioner, Mysore District, forwarding a report on the irregularities committeed in respect of the issue of receipts in Receipt Books No.7510 and 7511 in the Chamarajanagar Town Municipality and adding that, after making an enquiry, in the matter he has awarded punishment to the marginally noted officials who are held responsible for the irregularities committed in this behalf, as specified against each.

1. Subject to the approval of the Director of Public Health, the Sanitary Inspector Mr. Puttaramiah has been reduced by Rs.5/- for a period of six months for temporary misappropriation of Rs.4/- and other laches
2. Head Clerk Somanna is reduced by Rs.5/- for a period of six months for his gross neglect of duty and other irregularities; he will be transferred from Chamarajanagar and his work will be watched.
3. Ananthanarayana and Narasimhiah are fined Rs.5/- each for the mistakes they committed when they acted as octroi Managers. They will also be transferred out of the Taluk to some other malnad place.

2.Correspondence ending with letter No.189/CLAD dated 18th December 1945 from the Comptroller to Government on the subject.

ORDER NO. L 8939-41/Rev 2 45-29

BANGALORE DATED THE FEBRUARY 1946 5-3-46

The action taken by the Deputy Commissioner, Mysore District in ~~according~~ awarding punishments to the officials concerned, as above, is approved.

Secretary to Government,
Revenue Department

The Deputy Commissioner, Mysore District with records including the Receipt Books Nos.7510 and 7511
The Director of Public Health in Mysore
The Comptroller to Government

TKD/4/ Spare